

FOR LAWYERS

SINCE 1902

UNITED STATES CORPORATION COMPANY

SEVENTY PINE STREET

NEW YORK, N. Y. 10005

WRITER'S DIRECT DIAL NUMBER

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January 18, 1979

Re: Dixon Lumber Company, Inc.
Conecuh Lumber Company, Inc.
D & D Lumber Company, Inc.
Lockhart Lumber Company, Inc.

John R. Olsen, Esq.
Legal Department
Packaging Corporation of America
1603 Orrington Avenue
Evanston, Ill. 60204

Dear Mr. Olsen:

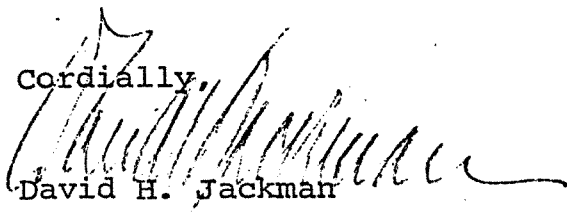
Enclosed for your files is the evidence of incorporation of the four subject corporations in Alabama under date of November 13, 1978. In each case, we have enclosed one of the signed copies of the Declaration of Incorporation, certified by the Judge of Probate of Montgomery County to show that the original was duly filed in his office on that day. You will also find enclosed a letter dated January 12, 1979 from the office of the Secretary of State acknowledging that such office has now received the required reports of incorporation from the Probate Judge.

We appreciate having been called upon to assist.

DHJ:ms
Encl.

cc:
Chicago - Mr. Nuter

Cordially,


David H. Jackman
President

EXHIBIT

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